



General Assembly

Substitute Bill No. 5478

February Session, 2022



AN ACT CONCERNING A PROPERTY TAX EXEMPTION FOR CERTAIN VETERANS AND THE PROVISION OF WRITTEN NOTICE TO MUNICIPALITIES AND VETERANS' ORGANIZATIONS OF CERTAIN OPTIONAL MUNICIPAL PROPERTY TAX EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2022*) (a) Any municipality, by
2 vote of its legislative body or, in a municipality where the legislative
3 body is a town meeting, by vote of the board of selectmen, may provide
4 that any veteran, as defined in section 27-103 of the general statutes,
5 whose federal adjusted gross income is fifty thousand one hundred
6 dollars or less shall be entitled to an exemption from the tax imposed
7 under chapter 203 of the general statutes on any dwelling owned and
8 occupied by such veteran as such veteran's primary residence, in an
9 amount equal to ten per cent of the assessed value of such primary
10 residence.

11 (b) (1) Any veteran who claims an exemption under subsection (a) of
12 this section shall give notice to the town clerk of the municipality in
13 which such primary residence is located that such veteran is entitled to
14 such exemption.

15 (2) Any veteran submitting a claim for such exemption shall file an
16 application, on a form prepared by the assessor of the municipality in

17 which such primary residence is located, not later than the assessment
18 date with respect to which such exemption is claimed, which
19 application shall include (A) (i) a certified copy of such veteran's
20 military discharge document, as defined in section 1-219 of the general
21 statutes, or (ii) in the absence of such certified copy, at least two
22 affidavits of disinterested individuals showing that the claimant is a
23 veteran, provided the assessor may further require such claimant to be
24 examined by such assessor under oath concerning the facts contained in
25 such affidavits, and (B) a copy of such veteran's federal income tax
26 return or, in the event such a return is not filed, such evidence as may
27 be required by the assessor, for the tax year of such veteran ending
28 immediately prior to the assessment date with respect to which such
29 exemption is claimed. The town clerk of the municipality in which such
30 primary residence is located shall record the certified copy or affidavits
31 submitted pursuant to subparagraph (A) of this subdivision in full and
32 shall list the name of such veteran, and such service shall be performed
33 by such town clerk without remuneration. No assessor, board of
34 assessment appeals or other official shall allow any such claim for
35 exemption unless the certified copy or affidavits specified in this
36 subsection have been filed with the office of the town clerk. Any veteran
37 who has submitted a claim for such exemption and received approval
38 for the first time shall file for such exemption biennially thereafter,
39 subject to the provisions of subdivision (3) of this subsection.

40 (3) The assessor of such municipality shall annually make a certified
41 list of all such veterans who are found to be entitled to an exemption
42 under the provisions of this section, which list shall be filed in the town
43 clerk's office and shall be prima facie evidence that any veteran whose
44 name appears on such list is entitled to such exemption, subject to the
45 provisions of subsection (c) of this section, as long as such veteran
46 continues to own and occupy the dwelling as such veteran's primary
47 residence. Such assessor may, at any time, require such veteran to
48 appear before such assessor for the purpose of furnishing additional
49 evidence, except that any veteran who, by reason of total disability, is
50 unable to so appear may furnish such assessor (A) a statement from such

51 veteran's attending physician or advanced practice registered nurse,
52 certifying that such veteran is totally disabled and unable to make a
53 personal appearance, and (B) such other evidence of total disability as
54 such assessor may deem appropriate.

55 (4) No veteran may receive an exemption under this section until
56 such veteran has proven such veteran's right to such exemption in
57 accordance with the provisions of this section, together with such
58 further proof as may be required under such provisions. Exemptions so
59 proven shall take effect on the next succeeding assessment day.

60 (c) Any veteran who has submitted an application and been
61 approved in any year for the exemption provided in subsection (a) of
62 this section shall, in the assessment year immediately following
63 approval, be presumed to qualify for such exemption. During the year
64 immediately following such approval, the assessor shall notify, in
65 writing, such veteran presumed to be qualified pursuant to this
66 subsection. If any such veteran has qualifying income in excess of the
67 maximum allowed under subsection (a) of this section, such veteran
68 shall notify the assessor on or before the next filing date of such
69 exemption and shall be denied such exemption for the assessment year
70 immediately following and for any subsequent year until such veteran
71 has reapplied and again qualified for such exemption. Any such veteran
72 who fails to notify the assessor of such disqualification shall make
73 payment to the municipality in the amount of property tax loss related
74 to such exemption improperly taken.

75 Sec. 2. Section 12-2b of the general statutes is repealed and the
76 following is substituted in lieu thereof (*Effective October 1, 2022*):

77 The Secretary of the Office of Policy and Management shall:

78 (1) In consultation with the Commissioner of Agriculture, develop
79 schedules of unit prices for property classified under sections 12-107a to
80 12-107e, inclusive, update such schedules by October 1, 1990, and every
81 five years thereafter, and make such data, studies and schedules

82 available to municipalities and the public;

83 (2) [develop] Develop regulations setting forth standards and tests
84 for: Certifying revaluation companies and their employees, which
85 regulations shall ensure that a revaluation company is competent in
86 appraising and valuing property, certifying revaluation companies and
87 their employees, requiring that a certified employee supervise all
88 valuations performed by a revaluation company for municipalities,
89 maintaining lists of certified revaluation companies and upon request,
90 advising municipalities in drafting contracts with revaluation
91 companies, and conducting investigations and withdrawing the
92 certification of any revaluation company or employee found not to be
93 conforming to such regulations. The regulations shall provide for the
94 imposition of a fee payable to a testing service designated by the
95 secretary to administer certification examinations; [and]

96 (3) [by] By himself, or by an agent whom he may appoint, inquire if
97 all property taxes [which] that are due and collectible by each town or
98 city not consolidated with a town, are in fact collected and paid to the
99 treasurer thereof in the manner prescribed by law, and if accounts and
100 records of the tax collectors and treasurers of such entities are adequate
101 and properly kept. The secretary may hold meetings, conferences or
102 schools for assessors, tax collectors or municipal finance officers; and

103 (4) Provide jointly with the Commissioner of Veterans Affairs a
104 written notice annually to municipalities and veterans' organizations of
105 the property tax exemptions that a municipality may opt to approve
106 under chapter 203 for veterans, veterans' relatives or spouses or persons
107 killed in action while performing active military duty with the armed
108 forces.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2022	New section
Sec. 2	October 1, 2022	12-2b

FIN *Joint Favorable Subst.*